

**FILED**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

APR 14 1999

TIMOTHY R. WALBRIDGE, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

In re:	)	
	)	
BARBARA JEAN BONACCI,	)	Bankruptcy No. 98-05396-M
	)	
Debtor.	)	Chapter 7
_____	)	
	)	
BARBARA JEAN BONACCI,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Adversary Proc. No. <sup>99</sup> <del>98</del> -0046-M
	)	
UNITED STATES OF AMERICA,	)	
ex rel. INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

JUDGMENT

THIS MATTER comes before the Court upon the plaintiff's Complaint to Determine Dischargeability filed on February 25, 1999 in which the plaintiff requests the Court to determine the dischargeability of her federal income tax liabilities.

WHEREFORE it appearing to the Court that the plaintiff and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between the plaintiff and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiff filed a Chapter 7 petition in bankruptcy on December 31, 1998.

2. On February 25, 1999, the plaintiff filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

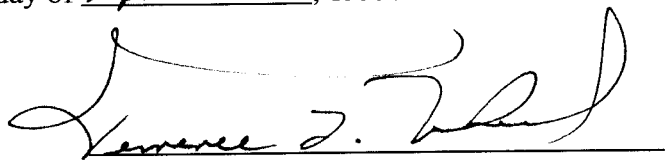
3. The plaintiff owes federal income tax liabilities for the 1987 tax year.

4. The plaintiff filed an individual income tax return for the 1987 tax year late on June 30, 1989 and no additional tax assessments for the plaintiff's 1987 federal income tax return have been made as of the date of the bankruptcy petition.

5. The plaintiff's 1987 tax return was last due more than three years prior to the filing of the plaintiff's petition and the tax liabilities, penalties and interest are subject to discharge pursuant to U.S.C. § 727, if and when a discharge is entered in this case.

6. The pre-petition Notice of Federal Tax Lien was filed in connection with the plaintiff's federal income tax liabilities for the 1987 tax year. This lien attaches to all existing property and rights to property, including exempt property, belonging to the plaintiff both on and prior to the filing of the Chapter 7 petition. See 11 U.S.C. § 522(c)(2)(B) and 26 U.S.C. § 6321.

IT IS SO ORDERED this 3<sup>rd</sup> day of April, 1999.

  
TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY JUDGE